

BOARD OF PUBLIC ACCOUNTANCY  
239 Causeway Street, Suite 500  
Boston, MA 02114  
617-727-1806  
www.mass.gov/dpl/boards/pa

Print Name \_\_\_\_\_

**OFFICE USE ONLY**

Fee \$ \_\_\_\_\_ Appl# \_\_\_\_\_ Date \_\_\_\_\_

1st Reviewer \_\_\_\_\_ Date \_\_\_\_\_

2nd Reviewer \_\_\_\_\_ Date \_\_\_\_\_

**SHORT FORM (SE) RECIPROCAL APPLICATION CHECKLIST**

**IMPORTANT:** This application is for **USE ONLY** by a CPA currently licensed and practicing in another state, which is determined to be substantially equivalent (SE) per licensing requirements set forth by NASBA's National Qualifications Appraisal Service. The only states or jurisdictions **not** SE at this time are Colorado, Delaware, Florida, New Hampshire, Vermont, Puerto Rico, and the Virgin Islands. The purpose of this rule change is to streamline the reciprocity process for the CPA, who wishes to enter Massachusetts to provide public accounting services, and improve the mobility opportunities of licensed CPAs from SE states. The new form's benefit is designed for the partners, shareholders or members of CPA firms in these substantially equivalent states to become licensed, and then register their firms to practice in our state (incidental or otherwise). For sole proprietors, who practice full time this benefit is also designed to simplify the reciprocal application process. All applicants not from an SE state or who otherwise do not qualify, must use one of the other Massachusetts APPLICATION.

All questions on application must be answered, current and up to date. **APPLICATION MUST BE LEGIBLE** and **COMPLETED IN INK**. Attachments accepted only if additional space is required after you have answered and completed question(s) on application. Photocopies of supporting documentation are not allowed.

**THIS CHECK LIST WITH THE FOLLOWING ITEMS MUST BE INCLUDED WITH YOUR APPLICATION**

**YES**      **NO**

1. ( )      ( ) Application fee is \$434.00 (check payable to Comm. Of Mass.) for all candidates and all must hold a current license to practice in another state **and have practiced public accountancy full time as an employee of a currently licensed CPA firm, or on their own as a full time sole proprietor, for five full years out of the last ten years after having been granted a license, certificate or registration as a CPA in the other state, five out of the last ten years prior to filing this application. FEES ARE NON-REFUNDABLE.** If your answer is no, proceed to one of the other application at our web site.
2. ( )      ( ) Attach **SE Reciprocity Employment Verification Form(s)** signed under the pains and penalties of perjury by a partner, shareholder or member of the CPA firm where you are employed or have been employed full time for at least five full years. Sole proprietors must enclose copies of five full years of **Federal Forms 1040, Schedules C and all W-2 Forms, included in line 7 of Form 1040.** These Forms and Schedules will be used to determine the full time practice of public accountancy but will be returned at the conclusion of the application process.
3. ( )      ( ) Attach the **SE Reciprocity Verification of Licensure Form** as signed and sealed by the other State Board where the applicant currently practices. This official verification must be received by the applicant and issued within 2 months of you submitting your application to the Mass. Board.

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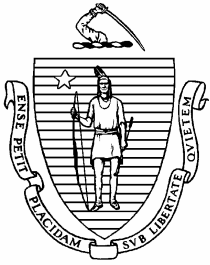
**BOARD USE ONLY**

DATE: \_\_\_\_\_: Upon review, your application appears to be deficient of the following items:

NOTE: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



The Commonwealth of Massachusetts  
Division of Professional Licensure  
Board of Public Accountancy  
239 Causeway Street, Suite 500  
Boston, MA 02114  
617-727-1806

### **SHORT FORM (SE) RECIPROCITY APPLICATION**

FOR A CERTIFICATE TO PRACTICE AS A CERTIFIED PUBLIC ACCOUNTANT

**Qualifications: Applicants must have practiced public accountancy full-time as a licensed CPA for 5 years within last 10 years after becoming licensed by another state (or within ten years of filing this application). That state must be deemed to be substantially equivalent by NASBA's National Qualification Appraisal Service as provided in our checklist instructions.**

Fee: **\$434.00** check or money order payable to the "Commonwealth of Massachusetts/Board of Public Accountancy." Once received by the Board, the application fee will not be refunded. **Answer all questions carefully and completely in ink.**

**PRINT OR TYPE ALL INFORMATION**

1. NAME \_\_\_\_\_  
LAST FIRST MIDDLE INITIAL

2. MAILING ADDRESS \_\_\_\_\_  
COMPANY NAME  
\_\_\_\_\_  
NO. STREET SUITE/APT. NO. TELEPHONE NO.  
\_\_\_\_\_  
CITY OR TOWN STATE ZIP CODE

3. If you have ever changed your name, print former name(s) \_\_\_\_\_

4. DATE OF BIRTH \_\_\_\_\_ U.S. SOC. SEC. NO. \_\_\_\_\_  
MONTH/DAY/YEAR MANDATORY \*

\*Pursuant to G.L. c. 62C, s. 47A, the Division of Professional Licensure is required to obtain your Social Security number, and forward it to the Department of Revenue. The Department of Revenue will use your Social Security number to ascertain whether you are in compliance with the tax laws of the Commonwealth.

5. List **state(s)** that you are or have been registered/certified or licensed in:

State	License/Certificate Number	Date Licensed	Current	Expired/Lapsed	Revoked/Suspended	Probation

The Board is certified by the Criminal History Systems Board to access data about convictions and pending criminal cases. Those records and other Federal and professional records may be checked as part of your licensing process. No records are automatic disqualifiers; you will be given an opportunity to discuss any issues with the Board.

- |   | <b>YES</b>               | <b>NO</b>                |
|---|--------------------------|--------------------------|
| 6. Has any licensing or disciplinary authority ever refused to issue or revoked, annulled, cancelled, accepted surrender of, suspended, placed on probation, or refused to renew your professional license or certificate held by you now or previously, or ever fined, censured, reprimanded or otherwise disciplined you? | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Are charges pending against you in any jurisdiction for any sort of professional misconduct?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Have you ever been found guilty after trial, or pleaded guilty to, or admitted to sufficient facts to any crime (felony or misdemeanor) in any court?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Are criminal charges pending against you in any court?   | <input type="checkbox"/> | <input type="checkbox"/> |

NOTE: If you answer "YES" to any question(s) above, submit a letter giving a complete detailed explanation. Include copies of any court records (conviction records) or decision issued by a licensing or disciplinary authority.

**10. CPA EMPLOYMENT OR PRACTICE FOR LAST 10 YEARS**

FROM - TO month / year	Name and address of CPA firm or CPA individual that employed you. If self-employed list only your name. See instructions below.	Nature of Employer's CPA Practice (If reports on F/S are issued, state general)	Nature of your CPA work, and title (Tax, Audit, Consulting, Etc.)

- The applicant must furnish verification of full-time employment or full-time practice as a CPA for five full years out of the last ten prior to submitting this application. Complete the above employment or practice section for the entire ten years.
- Employment verification forms must be signed by a CPA partner, shareholder or member and attested to under the pains and penalties of perjury. Use the employment verification forms included with this application.
- Self-employed applicants must include five years of Federal Income Tax Forms, proving self-employment and full-time practice. All personal tax information will be returned after the approval process. See the checklist instructions on type of tax forms required.

The applicant named on this application and shown in the attached photograph agrees to abide by the rules and regulations for the certification of public accountants as contained in Title 252 of the Code of Massachusetts Regulations and attests that all statements made herein are made under the pains and penalties of perjury.

**Attach Securely In This Space**

**A Recent**

**2"X 2" Photograph**

**Passport Type**

**Head & Shoulders Only**

\_\_\_\_\_  
Signature Date

For a schedule of when applications are reviewed, please see Board Calendar at [www.mass.gov/dpl/boards/pa](http://www.mass.gov/dpl/boards/pa). Application must be complete and received at the Board at least ten working days prior to a scheduled Board Meeting. Please do not call the Board to inquire about your application status. You will be notified of the Board's decision by mail within 1 to 2 weeks following the review.

Massachusetts Board of Public Accountancy  
239 Causeway Street, Suite 500  
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**SHORT FORM (SE) VERIFICATION OF LICENSURE**

TO THE APPLICANT: This form is required to complete your application to the Massachusetts Board of Public Accountancy. Complete the top section of this form and forward to the state in which you now hold a license to practice as a CPA, and have held the current license for at least five years within last ten years. If you have practiced in more than one state in accumulating these required five years, forward a copy to each Board. You are advised to check with each Board before forwarding the form to determine if a fee is charged before the information will be released.

**TO BE COMPLETED BY APPLICANT:**

Last Name	First Name	Middle Name/Initial	Other Last Names
_____ Mailing Address			
_____ Number and Street		_____ City	_____ State
_____ Code		_____ Zip	

I request and authorize \_\_\_\_\_ Board of Accountancy to provide the information requested below to the Massachusetts Board of Public Accountancy.

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**STATE LICENSING AUTHORITY: PLEASE COMPLETE AND RETURN TO APPLICANT:**

\_\_\_\_\_ holds CPA License # \_\_\_\_\_  
Name of Applicant

Date issued \_\_\_\_\_ Active \_\_\_\_\_ Inactive \_\_\_\_\_ Lapsed \_\_\_\_\_ Date License Expires \_\_\_\_\_

Disciplinary Action /License Compliance:

Yes \_\_\_ No \_\_\_ Has this license ever been suspended or revoked?

Yes \_\_\_ No \_\_\_ Has this license ever been disciplined for violations of your state standards of conduct or practice?

Yes \_\_\_ No \_\_\_ Are there pending actions against this license alleging violations of your state standards of conduct or practice?

If Yes to questions above, please attach a copy of the Board's decision.

Yes \_\_\_ No \_\_\_ Has this license been current for five of the last ten years?

Yes \_\_\_ No \_\_\_ Is this license in compliance with your state Continuing Education requirements?

Yes \_\_\_ No \_\_\_ Is this license in compliance with your state Peer Review requirements if applicable?

If No to questions above, please provide reason. \_\_\_\_\_

BOARD SEAL

\_\_\_\_\_  
Board/Agency

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

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**SHORT FORM (SE) EMPLOYMENT VERIFICATION**

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**TO BE COMPLETED BY APPLICANT:**

Last Name	First Name	Middle Name/Initial	Other Last Names	
<hr/>				
Mailing Address Code	Number and Street	City	State	Zip

I request and authorize you to provide the information requested below to the Massachusetts Board of Public Accountancy.

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**EMPLOYER: PLEASE COMPLETE AND RETURN TO APPLICANT.**

I attest under the pains and penalties of perjury that \_\_\_\_\_  
Name of Applicant

Is/was **employed full-time** with the CPA firm of \_\_\_\_\_ located in  
Name of CPA Firm

\_\_\_\_\_ From \_\_\_\_\_ to \_\_\_\_\_  
City and State Day/month/yr. Day/month/yr.

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title/Position

\_\_\_\_\_  
CPA License No. State